

IN THE SENATE OF THE UNITED STATES.

FEBRUARY 20, 1865.

Read twice and referred to the Committee on Finance.

AN ACT

To amend an act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That the act entitled "An act to provide internal revenue to
4 support the government, to pay interest on the public debt,
5 and for other purposes," approved June thirtieth, eighteen
6 hundred and sixty-four, be, and the same is hereby, amended
7 as hereinafter set forth, namely :

8 That section four be amended by striking out the word
9 "five" and inserting in lieu thereof the word "ten."

10 That section eight be amended by striking out, after the
11 words "shall appoint," the words "with the approval of the
12 said commissioner, one assistant assessor, who shall be a
13 resident of the district of said assessor; and in case of a va-

14 cancy occurring in the office of assessor, by reason of death
15 or any other cause, the assistant assessor," and inserting in
16 lieu thereof the words "on the recommendation of the said
17 commissioner, one or more assistant assessors, who shall be
18 residents of the district of said assessor; and in case of a
19 vacancy occurring in the office of assessor, by reason of death
20 or any other cause, the senior assistant assessor."

21 That section fourteen be amended by striking out the
22 word "fifty," and inserting in lieu thereof the words "twenty-
23 five."

24 That section twenty-five be amended by inserting after
25 the words "four hundred thousand dollars," the words "and
26 not exceeding one million of dollars, and one-eighth of one
27 per centum on all sums above one million of dollars;" by
28 inserting after the words "reasonable charges for," the word
29 "advertising;" and by striking out all of the first proviso;
30 and by striking out the word "further" in the second proviso.

31 That section twenty-six be amended by striking out the
32 word "apportionment," and inserting in lieu thereof the word
33 "appointment."

34 That section twenty-eight be amended by striking out
35 all after the enacting clause and inserting in lieu thereof the
36 words, "That each of said collectors shall, within twenty days
37 after receiving his annual collection list from the assessors,
38 give notice, by advertisement published in each county in his

39 collection district, in one newspaper printed in such county, if
40 any such there be, and by notifications to be posted up in
41 at least four public places in each county in his collection
42 district, that the said duties have become due and payable,
43 and state the time and place within said county at which
44 he or his deputy will attend to receive the same, which
45 time shall not be less than ten days after such notification.
46 And if any person shall neglect to pay, as aforesaid,
47 for more than ten days, it shall be the duty of the
48 collector or his deputy to issue to such person a notice,
49 to be left at his dwelling or usual place of business,
50 or be sent by mail, demanding the payment of said
51 duties or taxes, stating the amount thereof, with a fee
52 of twenty cents for the issuing and service of such no-
53 tice, and with four cents for each mile actually and necessarily
54 travelled in serving the same. And if such persons shall not
55 pay the duties or taxes, and the fee of twenty cents and
56 mileage as aforesaid, within ten days after the service or
57 the sending by mail of such notice, it shall be the duty of
58 the collector or his deputy to collect the said duties or taxes,
59 and fee of twenty cents and mileage, with a penalty of ten
60 per centum additional upon the amount of duties. And with
61 respect to all such duties or taxes as are not included in the
62 annual lists aforesaid, and all taxes and duties the collec-
63 tion of which is not otherwise provided for in this act, it shall

64 be the duty of each collector, in person or by deputy, to de-
65 mand payment thereof, in the manner last mentioned, within
66 ten days from and after receiving the list thereof from the
67 assessor, or within twenty days from and after the expiration
68 of the time within which such duty or tax should have been
69 paid; and if the annual or other duties shall not be paid within
70 ten days from and after such demand therefor, it shall be law-
71 ful for such collector, or his deputies, to proceed to collect the
72 said duties or taxes, with ten per centum additional thereto,
73 as aforesaid, by distraint and sale of the goods, chattels, or
74 effects of the persons delinquent as aforesaid. And in case
75 of distraint, it shall be the duty of the officer charged with
76 the collection to make, or cause to be made, an account of
77 the goods or chattels distrained, a copy of which, signed by
78 the officer making such distraint, shall be left with the owner
79 or possessor of such goods, chattels, or effects, or at his or her
80 dwelling, or usual place of business, with some person of suit-
81 able age and discretion, if any such can be found, with a note
82 of the sum demanded, and the time and place of sale;
83 and the said officer shall forthwith cause a notification to
84 be published in some newspaper within the county wherein
85 said distraint is made, if there is a newspaper published
86 in said county, or to be publicly posted up at the post
87 office, if there be one within five miles, nearest to the
88 residence of the person whose property shall be distrained,

89 and in not less than two other public places, which notice
90 shall specify the articles distrained, and the time and place for
91 the sale thereof, which time shall not be less than ten nor
92 more than twenty days from the date of such notification, and
93 the place proposed for sale not more than five miles distant
94 from the place of making such distraint. And in any case
95 in which any person, bank, association, company, or corpo-
96 ration required by law to make return to the Commissioner
97 of Internal Revenue shall refuse or neglect to make such re-
98 turn within the time specified, the amount of circulation, de-
99 posit, and capital, or either, shall be estimated by the proper
100 assessor or assistant assessor, and shall be certified by him to
101 the Commissioner. And in all cases in which the person,
102 bank, association, company, or corporation required by law to
103 make payment of taxes to the Commissioner shall neglect or
104 refuse to make such payment within the time required, the
105 Commissioner shall certify the amount of tax due by such
106 person, bank, association, or corporation, with all the penalties,
107 additions and expenses accruing to the collector of the
108 proper district, who shall collect the same by distraint and
109 sale, as in other cases. And the same proceedings may be
110 had to enforce the collection of taxes which have already
111 accrued and which still remain unpaid. And if any person,
112 bank, association, company, or corporation liable to pay any
113 duty shall neglect or refuse to pay the same after demand,

114 the amount shall be a lien in favor of the United States from
115 the time it was due until paid, with the interests, penalties,
116 and costs that may accrue in addition thereto, upon all pro-
117 perty and rights to property; and the collector, after demand,
118 may levy or by warrant may authorize a deputy collector
119 to levy upon all property and rights to property belonging to
120 such person, bank, association, company, or corporation, or
121 on which the said lien exists, for the payment of the sum
122 due as aforesaid, with interest and penalty for non-pay-
123 ment, and also of such further sum as shall be sufficient for
124 the fees, costs, and expenses of such levy. And in all cases
125 of sale, the certificate of such sale by the collector shall have
126 the same effect as is prescribed by the one hundred and nine-
127 teenth section of the act to which this is an amendment.
128 And all persons and officers of companies or corporations
129 are required, on demand of a collector or deputy collector
130 about to distrain or having distrained on any property and
131 rights of property, to exhibit all books containing or sup-
132 posed to contain evidence or statements relating to the sub-
133 ject or subjects of distraint, or the property or rights of pro-
134 perty liable to distraint for the tax so due as aforesaid: *Pro-*
135 *vided*, That in any case of distraint for the payment of the
136 duties or taxes aforesaid, the goods, chattels, or effects so
137 distrained shall and may be restored to the owner or pos-
138 sessor, if prior to the sale payment of the amount due or

139 tender thereof shall be made to the proper officer charged
 140 with the collection of the full amount demanded, together
 141 with such fee for levying, and such sum for the necessary
 142 and reasonable expense of removing, advertising, and keep-
 143 ing the goods, chattels, or effects so distrained, as may be
 144 prescribed by the Commissioner of Internal Revenue; but
 145 in case of non-payment or tender as aforesaid, the said offi-
 146 cers shall proceed to sell the said goods, chattels, or effects,
 147 at public auction, and shall and may retain from the pro-
 148 ceeds of such sale the amount demandable for the use of the
 149 United States, with the necessary and reasonable expenses
 150 of distraint and sale, and a commission of five per centum
 151 thereon for his own use, rendering the overplus, if any there
 152 be, to the person whose goods, chattels, or effects shall have
 153 been distrained: *Provided further*, That there shall be ex-
 154 empt from distraint the tools or implements of a trade or
 155 profession, one cow, arms, and provisions, and household
 156 furniture kept for use, school books, and apparel necessary
 157 for a family."

158 That section thirty-eight be amended by striking there-
 159 from the words "thirty-five," and inserting in lieu thereof
 160 the words "thirty-six."

161 That section fifty-two be amended by inserting before
 162 the words "That all assessors," the words "And be it
 163 further enacted;" by inserting after the word "deputies," the

164 words "revenue agents;" and by striking out after the word
165 "charged" the word "and," and inserting in lieu thereof
166 the word "or."

167 That section fifty-three be amended by striking out after
168 the word "any," and preceding the words "still or stills,"
169 the word "additional;" by striking out after the word "used,"
170 and preceding the words "shall be erected," the words "as
171 aforesaid," and inserting in lieu thereof the words "for dis-
172 tilling;" and by inserting after the words "shall be erected,"
173 the words "or used."

174 That section fifty-four be amended by striking out the
175 words "the same," and inserting in lieu thereof the words
176 "and owning the same, and owning the building used as a
177 distillery, and the land on which the same is located, and if
178 the building or land is leased, the terms and conditions of the
179 lease;" and by striking out the word "one," and inserting in
180 lieu thereof the word "three."

181 That section fifty-five be amended by inserting after the
182 words "said duties shall be a lien," the words "on the spirit
183 distilled and;" and by adding at the end of the first proviso
184 the words "except when made and used in the manufacture
185 of vinegar or acetic acid, in which case the duties shall be
186 collected on the basis of the actual proof."

187 That section fifty-six be amended by adding at the end
188 of the section the following words, to wit: "and in all sales

189 of spirits hereafter made, where not otherwise specially
 190 agreed, a gallon shall be taken to be a gallon of first proof,
 191 according to the standard set forth and declared for the in-
 192 spection and gauging of spirits throughout the United
 193 States.”

194 That section fifty-seven be amended by striking out the
 195 words “twenty-five,” in the last proviso, and inserting “fifty”
 196 in its place ; and by adding to the said proviso the following
 197 words, “and distilled from apples or peaches, shall pay one
 198 dollar and fifty cents per gallon.”

199 That section fifty-nine be amended by striking out the
 200 words “so inspected and,” and also “forthwith,” in the last
 201 clause of the first sentence ; and by adding to the said sen-
 202 tence, after the word “warehouse,” the words “before the
 203 day prescribed by law for making return of the same ;” and
 204 by striking out the words “one hundred,” and inserting in
 205 lieu thereof the words “three hundred.”

206 That section-sixty one be amended by striking out after
 207 the words “and all,” the words “refined coal oil,” and insert-
 208 ing in lieu thereof the words “distilled or refined coal oil,
 209 distillate benzoin or benzole ;” also by inserting after the word
 210 “warehouse,” and before the words “and no drawback,” the
 211 following words, “and the same fees shall be allowed for ex-
 212 ports as are allowed to exporters for like services in the cus-

213 tom-house;" and by inserting after the words "redistilled,"
 214 and before the words "for export," the words "or canned."

215 That section sixty-eight be amended by inserting after
 216 the word "suits" the words "and shall be deemed guilty of
 217 a misdemeanor, and be subject to imprisonment for a term
 218 not exceeding one year;" and that the proviso to said section
 219 be amended by adding after the words "forfeiture shall
 220 have" the word "been;" and by striking out the word
 221 "the" where it occurs the second time before the word
 222 "nature."

223 That section seventy-four be amended by striking out
 224 the word "or" after the word "with," and inserting,
 225 in lieu thereof, the word "one;" and by striking out the
 226 words "and hold the same until the license is produced,"
 227 and inserting in lieu thereof the words "and the assessor of
 228 the district in which the seizure has occurred may, on ten
 229 days' notice, published in any newspaper in the district, or
 230 served personally on the peddler, or at his dwelling-house,
 231 require such peddler to show cause, if any he has, why the
 232 horses, wagon, and contents, pack, bundle, or basket so
 233 seized shall not be forfeited; and, in case no sufficient cause
 234 is shown, the assessor may direct a forfeiture, and issue an
 235 order to the collector or to any deputy collector of the dis-
 236 trict for the sale of the property so forfeited; and one-half
 237 of the same, after payment of the expenses of the proceed-
 238 ings, shall be paid to the officer making the seizure, and the

239 other half thereof to the collector for the use of the United
 240 States."

241 That section seventy-nine be amended by inserting in
 242 the first paragraph, after the words "claim agents," the
 243 words "patent agents;" by striking out, in the same para-
 244 graph, the words "carrying on such," and inserting in lieu
 245 thereof the words "may carry on;" by striking out, in the
 246 same paragraph, the words "may transact such business;"
 247 by inserting, in paragraph nine, after the words "other se-
 248 curities," the words "for themselves or others;" by striking
 249 from said paragraph the words "and shall make oath or
 250 affirmation, according to the form to be prescribed by the
 251 Commissioner of Internal Revenue, that all their transac-
 252 tions are made for a commission;" by striking out the proviso
 253 at the end of paragraph "twenty-eight;" by adding to par-
 254 agraph thirty-two the following proviso: "*Provided fur-*
 255 *ther,* That no man between the ages of twenty and forty-
 256 five who is not enrolled for military duty, or regularly ex-
 257 empted from enrolment or draft for physical disability, shall
 258 be entitled to a license as a peddler."

259 By striking out all of paragraph "forty-nine," and in-
 260 serting in lieu thereof the following, to wit:

261 "Forty-nine. Miners shall pay for each and every
 262 license the sum of ten dollars. Every person, firm, or com-
 263 pany who shall employ others in the business of mining for

264 coal, or for gold, silver, copper, lead, iron, zinc, spelter, or
265 other minerals, not having taken out a license as a manufac-
266 turer, and no other, shall be regarded as a miner under this
267 act.

268 “Fifty. A license of ten dollars shall be required of every
269 person, firm, or company engaged in the carrying or delivery
270 of money, valuable papers, or any articles for pay, or doing
271 an express business, whose gross receipts therefrom exceed
272 the sum of six hundred dollars per annum. But one license
273 fee of ten dollars shall be required from any one person,
274 firm, or company in respect to all the business to be done by
275 such person, firm, or company on a continuous route, and
276 the payment of such license fee shall cover all business done
377 upon such route by such person, firm or company, anywhere
278 in the United States; and such license fee shall be required
279 only from the principal in such business, and not from any
280 subordinate.

281 “Fifty-one. Substitute brokers shall pay one hundred dol-
282 lars for each and every license, and in addition thereto ten
283 dollars for each substitute procured by him and actually
284 mustered into the military service of the United States.
285 Every person who shall furnish or offer to furnish for pay,
286 fee, or reward, volunteers, representative recruits, or substi-
287 tutes for men drafted, or liable to be drafted, for the military
288 or naval service of the United States, shall be deemed a

289 substitute broker under this act: *Provided, however,* That
 290 persons appointed by any State, county, city, township, or
 291 district, or the officers thereof, to procure the enlistment of
 292 volunteers or substitutes to fill the quota of such State,
 293 county, city, township, or district, for the military service of
 294 the United States, under the call of the President of the
 295 United States, shall not be considered substitute brokers:
 296 *And provided further,* That such person or agent shall
 297 receive no compensation except that which is given by such
 298 town, city, or district.

299 “Fifty-two. Insurance brokers shall pay twenty-five
 300 dollars for each license. Any person who shall negotiate or
 301 procure insurance in behalf of another person or party for
 302 which he shall receive any pay, commission, or compensa-
 303 tion, shall be regarded as an insurance broker under this act.”

304 That section eighty-one be amended by striking there-
 305 from the words “seventy-three,” and inserting in lieu
 306 thereof the words “seventy-four,” and by striking out the
 307 words “to vinters,” and inserting in lieu thereof the words
 308 “nor to vintners.”

309 That section eighty-three be amended by inserting after
 310 the words “within his district, monthly,” the words “within
 311 ten days from the twentieth day of each month,” and by
 312 inserting after the words “such duties within” the word
 313 “said,” and by striking out after the words “ten days,” fol-

314 lowing the words "after demand in writing delivered to him
315 in person, or left at his house or place of business, or manu-
316 factory, or sent by mail."

317 That section eighty-four be amended by striking out
318 the words "eighty-first" and inserting in lieu thereof the
319 words "eighty-second," and by striking out the words
320 "eighty-fourth" and inserting in lieu thereof the words
321 "eighty-fifth."

322 That section eighty-six be amended by striking out the
323 words "deposit at the time of sale," after the words "freight
324 from the place of," and inserting in lieu thereof the word
325 "manufacture," and in the next following paragraph by
326 striking out the word "that" where it first occurs, and in-
327 serting in lieu thereof the word "the."

328 That section eighty-seven be amended by striking out
329 after the words "accurately setting" the word "for," and
330 inserting in lieu thereof the word "forth," and after the words
331 "description of the manufactured article," by striking out
332 the words "the proposed market for the same, whether for-
333 eign or domestic," and by inserting after the word "as-
334 sessor," and preceding the word "assistant," the word "or."

335 That section ninety be amended by striking out all
336 after the enacting clause and inserting in lieu thereof the
337 following: "That any person, firm, company, or corpora-
338 tion, now or hereafter engaged in the manufacture of to-

339 bacco, snuff or cigars of any description whatsoever, shall
340 be, and hereby is, required to make out and deliver to the
341 assistant assessor of the assessment district a true state-
342 ment or inventory of the quantity of each of the different
343 kinds of tobacco, snuff-flour, snuff, cigars, tin-foil, licorice,
344 and stems held or owned by him or them on the first day
345 of January of each year, or at the time of commencing
346 business under this act, setting forth what portion of said
347 goods was manufactured or produced by him or them,
348 and what was purchased from others, whether chewing,
349 smoking, fine-cut, shorts, pressed, plug, snuff-flour, or pre-
350 pared snuff, or cigars, which statement or inventory shall
351 be verified by the oath or affirmation of such person or
352 persons, and be in manner and form as prescribed by the
353 Commissioner of Internal Revenue; and every such person,
354 company, or corporation shall keep in a book, in such man-
355 ner and form as said Commissioner may prescribe, an
356 accurate account of all the articles aforesaid thereafter pur-
357 chased by him or them, the quantity of tobacco, snuff,
358 snuff-flour, or cigars, of whatever description sold, con-
359 sumed, or removed for consumption or sale, or removed
360 from the place of manufacture; and he or they shall, on or
361 before the tenth day of each month, furnish to the assistant
362 assessor of the district a true and accurate copy of the
363 entries in said book during the preceding month, which

364 copy shall be verified by oath or affirmation, on the receipt
365 whereof an assessment of the duties due by said person,
366 company, or corporation shall be immediately made and
367 transmitted to the collector of the district, to whom said
368 duties shall be paid within five days thereafter; and in case
369 the duties shall not be paid within the said five days, the
370 said collector may, on one day's notice, distrain for the
371 same, with ten per centum additional on the amount thereof,
372 subject to all the provisions of law relating to licenses, re-
373 turns, assessments, payment of taxes, liens, fines, penalties,
374 and forfeitures, not inconsistent herewith in the case of other
375 manufacturers; and such duty shall be paid by the manu-
376 facturer or the person for whom the goods are manufac-
377 tured, as the assessor may deem best for the collection of
378 the revenue: *Provided*, That it shall be the duty of any
379 manufacturer or vender of tin-foil or other material
380 used in covering manufactured tobacco, on demand of
381 any officer of internal revenue, to render to such officer
382 a correct statement, verified by oath or affirmation, of the
383 quantity and amount of tin-foil or other materials sold or
384 delivered to any person or persons named in such demand;
385 and in case of refusal or neglect to render such statement,
386 or of cause to believe such statement to be incorrect or
387 fraudulent, the assessor of the district may cause an exami-
388 nation of persons, books, and papers to be made in the

389 same manner as provided in the fourteenth section of this
390 act: *Provided further*, That manufactured tobacco, snuff,
391 or cigars, whether of domestic manufacture or imported,
392 may be transferred, without payment of the duty, to a
393 bonded warehouse established in conformity with law and
394 treasury regulations, under such rules and regulations and
395 upon the execution of such transportation bonds or other
396 security as the Secretary of the Treasury may prescribe,
397 said bonds or other security to be taken by the collector of
398 the district from which such removal is made; and may be
399 transported from such a warehouse to a bonded warehouse
400 used for the storage of merchandise at any port of entry,
401 and may be withdrawn from bonded warehouse for con-
402 sumption on payment of the duty, or removed for export to
403 a foreign country without payment of duty, in conformity
404 with the provisions of law relating to the removal of dis-
405 tilled spirits, all the rules, regulations, and conditions of
406 which, so far as applicable, shall apply to tobacco, snuff, or
407 cigars in bonded warehouse. And no drawback shall in
408 any case be allowed upon any manufactured tobacco, snuff,
409 or cigars, upon which any excise duty has been paid, either
410 before or after it has been placed in bonded warehouse."

411 That section ninety-one be amended by striking out all
412 after the enacting clause, and inserting in lieu thereof the
413 following: "That all manufactured tobacco, snuff, or cigars,
H. R. 744—3

414 whether of domestic manufacture or imported, shall, before
415 the same is used or removed for consumption, be inspected
416 and weighed by an inspector appointed under the fifty-
417 eighth section of the act to which this is an amendment,
418 who shall mark or affix a stamp upon the box or other
419 package containing such tobacco, snuff, or cigars, in a
420 manner to be prescribed by the Commissioner of Internal
421 Revenue, denoting the kind or form of tobacco and the weight
422 of such package, with the date of inspection and the name of
423 the inspector. The fees of such inspection shall in all cases be
424 paid by the owner of the manufactured tobacco, snuff, or cigars,
425 so inspected and weighed. And the penalties for the fraudu-
426 lent marking of any box or other package of tobacco, snuff,
427 or cigars, and for any fraudulent attempt to evade the duties
428 on tobacco, snuff, or cigars, so inspected, by changing in any
429 manner the package or the marks thereon, shall be the same
430 as are provided in relation to distilled spirits by existing laws.
431 And all cigars manufactured after the passage of this act
432 shall be packed in boxes. And any manufactured tobacco,
433 snuff, and cigars, whether of domestic manufacture or im-
434 ported, which shall be sold or pass out of the hands of the man-
435 ufacturer or importer, except into a bonded warehouse, with-
436 out the inspection marks or stamps affixed by the inspector,
437 unless otherwise provided, shall be forfeited, and may be
438 seized wherever found, and shall be sold, one-half of the

439 proceeds of such sale to be paid to the informer, and the
440 other moiety to the United States. The Commissioner of
441 Internal Revenue shall keep an account of all stamps deliv-
442 ered to the several inspectors ; and said inspectors shall also
443 keep an account of all stamps by them used or placed upon
444 boxes containing cigars, and of all tobacco, snuff, and cigars
445 inspected, and the name of the person, firm, or company for
446 whom the same were so inspected, and return to the assessor
447 of the district a separate and distinct account of the same ;
448 and also return to the said Commissioner on demand all
449 stamps not otherwise accounted for, and shall give a bond
450 for a faithful performance of all the duties to which he may
451 be assigned, and return or account for all stamps which may
452 be placed in his hands.”

453 That section ninety-two be amended by striking out the
454 words “by this act,” and inserting in lieu thereof the words
455 “by law.”

456 That section ninety-four be amended by inserting after
457 the words “pea coal” the words “or coal that will pass
458 through a five-eighth inch and over a three-eighth inch
459 mesh ;” in the paragraph relating to gas, by adding after
460 the words “understood to be,” in the first proviso, the words
461 “in addition to the gas consumed by said company or other
462 party ;” by inserting in the last proviso in the paragraph on
463 gas, after the words “coal tar,” where they first occur, the

464 words "and ammoniacal liquor;" and by inserting after the
 465 words "coal tar," where they occur the second time in said
 466 proviso, the words "and the products of the manufacture of
 467 ammoniacal liquor;" by inserting after the word "naphtha,"
 468 in the paragraph relating to coal illuminating oil, the word
 469 "distillate;" by inserting after the words "returns, assess-
 470 ments," the words "removing to and withdrawing from
 471 warehouses;" by striking from the proviso relating to naph-
 472 tha, after the word "exceeding," the word "eighty," and
 473 inserting in lieu thereof the word "seventy;" by strik-
 474 ing from the paragraph relating to gunpowder the words
 475 "at twenty-eight cents per pound or less, a duty of one cent
 476 per pound; when valued above twenty-eight and not exceed-
 477 ing thirty-eight cents per pound, a duty of one and a half
 478 cent per pound," and inserting in lieu thereof "at thirty-eight
 479 cents per pound or less, five per centum ad valorem;" and
 480 by striking out, in the last line of said paragraph, the word
 481 "eight," and inserting in lieu thereof the word "ten;" by
 482 inserting in the paragraph relating to bill-heads, printed, after
 483 the word "circulars," the words "law blanks, conveyancers'
 484 blanks, and other printed forms;" by adding at the end of the
 485 paragraph relating to printed books the words "which shall
 486 be paid by the publishers thereof: *Provided*, That Bibles and
 487 Testaments, or volumes consisting only of parts of either,
 488 prayer-books, arithmetics, spelling-books, geographies, gram-

489 mars, and school-books of the kinds used in common
 490 and primary schools, and all books printed exclusively
 491 for the use of Sunday schools, shall be exempt from any
 492 duty or tax, anything to the contrary notwithstanding :
 493 *Provided further*, That this exemption shall not apply to
 494 any volume which is valued at more than two dollars;" by
 495 inserting in the paragraph relating to photographs, after the
 496 words "being copies of engravings, or works of art," the
 497 words "when the same are sold by the producer at wholesale
 498 at a price not exceeding ten cents each, or are;" by striking
 499 from the paragraph relating to "hulls, as launched," the
 500 word "launched," and inserting in lieu thereof the words
 501 "finished, including cabins, inner and upper works;" by in-
 502 serting at the end of the paragraph relating to stoves and
 503 hollow-ware the following:

504 "On railroad chairs, and railroad and ship spikes, made
 505 of wrought iron, five dollars per ton;" by striking out, in the
 506 second proviso of the paragraph relating to "rivets," the
 507 words "upon which no duty has been assessed or paid,"
 508 and inserting in lieu thereof the words "the duty to which
 509 it was liable;" and after the word "loops," in the line fol-
 510 lowing, inserting "not having been paid;" by striking out
 511 the paragraph relating to steam engines, and inserting in lieu
 512 thereof the following words: "On steam, locomotive, and
 513 marine engines, including the boilers and all their parts, a

514 duty of five per centum ad valorem: *Provided*, That when
515 such boilers or parts thereof shall have been once assessed
516 and a duty previously paid thereon, the amount so paid shall
517 be deducted from the duties on the finished engine.

518 “On boilers of all kinds, water tanks, sugar tanks, oil
519 stills, sewing machines, lathes, tools, planes, planing ma-
520 chines, shafting and gearing, a duty of five per centum ad
521 valorem.

522 “On iron railings, gates, fences, furniture, and statuary,
523 a duty of five per centum ad valorem;” by adding at the
524 end of the paragraph relating to quicksilver the following:
525 “*Provided*, That quicksilver may be transferred, without
526 payment of the duty, to a bonded warehouse established in
527 conformity with law and treasury regulations, under such
528 rules and regulations and upon the execution of such trans-
529 portation bonds or other security as the Secretary of the
530 Treasury may prescribe; said bonds or other security to be
531 taken by the collector of the district from which such re-
532 moval is made, and may be transported from such ware-
533 house to a bonded warehouse used for the storage of mer-
534 chandise at any port of entry; and quicksilver so bonded
535 may be withdrawn from the bonded warehouse for consump-
536 tion on payment of the duty, or removed for export to a
537 foreign country without payment of duty, in conformity
538 with the provisions of law relating to the removal of dis-

539 tilled spirits, all the rules, regulations, and conditions of
540 which, so far as applicable, shall apply to quicksilver in
541 bonded warehouse; and no drawback shall in any case be
542 allowed upon any quicksilver upon which any excise duty
543 has been paid, either before or after it has been placed in
544 bonded warehouse;" by adding at the end of the para-
545 graph relating to copper and lead ingots the following
546 proviso: "*Provided, however,* That brass made of cop-
547 per and spelter, on which a duty of three per centum
548 ad valorem shall have been assessed and paid, shall be
549 assessed and pay a duty of three per centum on the
550 increased value only thereof;" by inserting in the paragraph
551 relating to rolled brass, after the word "sheets," the words
552 "copper, zinc, and brass nails;" by adding to the paragraph
553 relating to patent, enamelled, and japanned leather, the words
554 "*Provided,* That when a duty has been paid on the leather
555 in the rough, the duty shall be assessed and paid only on the
556 increased value;" by striking out all of the first sentence of
557 the proviso in the paragraph relating to wines or liquors, and
558 inserting in lieu thereof the words "*Provided,* That the re-
559 turn, assessment, collection, and the time of collection of the
560 duties on such wines, and wine made of grapes, shall be sub-
561 ject to the regulations of the Commissioner of Internal Rev-
562 enue;" by inserting in the paragraph relating to cloth, after
563 the word "felted," the words "articles or;" after the word

564 “warps,” in the proviso of said paragraph, by striking out
565 the word “for,” and inserting in lieu thereof the words “sold
566 before;” by inserting in the paragraph relating to ready-made
567 clothing, after the word “dress,” the words “not otherwise
568 assessed and taxed as such;” and by striking out of the same
569 paragraph all after the words “does not exceed the sum of,”
570 and inserting the words “one thousand dollars per annum
571 shall be exempt from duty;” by inserting in the paragraph
572 relating to manufactures of cotton, after the word “cloths,”
573 in the first proviso, the words “or articles,” and after the
574 word “fabrics,” in the second proviso, the words “or arti-
575 cles;” by striking out the words “as aforesaid,” where they
576 occur the second time in said proviso, and by inserting at the
577 end of said proviso the words “and when made wholly by
578 the same manufacturer shall be subject to a duty only of
579 five per centum ad valorem;” by striking out in paragraph
580 relating to diamonds, precious stones, and imitations thereof,
581 and all other jewelry, the word “ten” and inserting in lieu
582 thereof the word “five;” by striking out of said section the
583 several paragraphs from the words “on cavendish, plug,
584 twist,” down to and including the words “and the other to the
585 United States,” and inserting in lieu thereof the following:
586 “On snuff, manufactured of tobacco or any substitute
587 for tobacco, ground dry or damp, pickled, scented, or other-
588 wise, of all descriptions, forty cents per pound.

589 “On cavendish, plug, twist, and all other kinds of
590 manufactured tobacco, not herein otherwise provided for,
591 forty cents per pound.

592 “On tobacco twisted by hand, or reduced from leaf
593 into a condition to be consumed, without the use of any ma-
594 chine or instrument, and without being pressed, sweetened,
595 or otherwise prepared, thirty cents per pound.

596 “On fine-cut chewing tobacco, whether manufactured
597 with the stems in or not, or however sold, whether loose, in
598 bulk, or in packages, papers, wrappers, or boxes, forty cents
599 per pound.

600 “On smoking tobacco of all kinds not otherwise herein
601 provided for, thirty-five cents per pound.

602 “On smoking tobacco made exclusively of stems, fifteen
603 cents per pound.

604 “On cigarettes made of tobacco, enclosed in a paper
605 wrapper, and put up in packages containing not more than
606 twenty-five cigarettes, five cents per package.

607 “On all cigars, cheroots, and cigarettes, made wholly
608 of tobacco, or of any substitutes therefor, whether imported
609 or of domestic manufacture, sixty cents per pound ; and no
610 tare for the box or package in which any cigars or cigarettes
611 are packed shall be allowed in ascertaining the weight. And
612 the duty as aforesaid on all cigars, cheroots, or cigarettes
613 imported shall be levied, collected, and paid under such reg-

614 ulations as the Secretary of the Treasury shall prescribe ;”
615 by inserting in the last paragraph relating to cigars,
616 after the words “imprisonment not exceeding thirty days,”
617 the words, “ And any person furnished with such permit may
618 apply to the assistant assessor or inspector of the district to
619 have any cigars of their own manufacture weighed ; and on
620 receiving a certificate of the weight, for which such fee as
621 may be prescribed by the Commissioner of Internal Reve-
622 nue shall be paid by the owner thereof, may sell and deliver
623 such cigars to any purchaser, in the presence of said assist-
624 ant assessor or inspector, in bulk or unpacked, without pay-
625 ment of the duty. A copy of the certificate shall be
626 retained by the assistant assessor, or by the inspector, who
627 shall return the same to the assistant assessor of the district.
628 The purchaser shall pack such cigars in boxes, and have the
629 same inspected and marked or stamped according to the
630 provisions of this act, and shall make a return of the same
631 as inspected to the assistant assessor of the district, and, un-
632 less removed to a bonded warehouse, shall pay the duties
633 on such cigars within five days after purchasing them to the
634 collector of the district wherein they were manufactured,
635 and before the same have been removed from the store or
636 building of such purchaser, or from his possession ; and any
637 such purchaser who shall neglect for more than five days to
638 pack and have such cigars duly inspected, and pay the
639 duties thereon according to this act, or who shall purchase

640 any cigars from any person not holding such permit, the
641 duties thereon not having been paid, shall be deemed guilty
642 of a misdemeanor, and be fined not exceeding five hundred
643 dollars, and be imprisoned not exceeding six months, at the
644 discretion of the court, and the cigars shall be forfeited and
645 sold, one-fourth for the benefit of the informer, one-fourth
646 for the officer who seized or had them condemned, and one-
647 half shall be paid to the government."

648 That section ninety-six be amended by inserting after
649 the words "concentrated milk," the words "cider and cider-
650 vinegar, and sugar or molasses made from other articles
651 than the sugar-cane;" by striking out after the words "use
652 exclusively," the words "materials prepared for the manu-
653 facture of hoop-skirts exclusively, and unfit for other use,
654 such as," and inserting in lieu thereof the word "and," and
655 by striking out the words "for joining hoops together,"
656 and inserting in lieu thereof the words "used in the manu-
657 facture of hoop-skirts."

658 That section ninety-nine be amended by striking out
659 the words "gold and silver bullion and coin," and by
660 striking out the words "of all contracts for such sales," and
661 inserting in lieu thereof the words "upon any sales or con-
662 tracts for the sale of gold and silver bullion and coin, one-
663 tenth of one per centum on the amount of such sales or
664 contracts."

665 That section one hundred and three be amended by
 666 striking out the words "two and a half per centum upon
 667 the gross receipts," and inserting "two and a half per
 668 centum upon net receipts under three thousand dollars, and
 669 five per centum upon the excess."

670 That section one hundred and three be further amended
 671 by adding the following after the word "vehicle," where it
 672 occurs the second time in the section : "*Provided*, That this
 673 section shall not apply to those teams, wagons, and vehicles
 674 used in transporting logs for lumber from the forests to the
 675 place or places of manufactory, or to the teams or vehicles
 676 used in the transportation of ores from the mines where the
 677 same is excavated to the place where they are reduced or
 678 worked."

679 That section one hundred and five be amended by
 680 striking out, at the end thereof, the words "for the quarter
 681 then next preceding."

682 That section one hundred and nine be amended by
 683 striking out, after the words "one hundred and," the word
 684 "two," and inserting in lieu thereof the word "three."

685 That section one hundred and sixteen be amended by
 686 striking out all after the enacting clause and inserting in
 687 lieu thereof the following: "That there shall be levied, col-
 688 lected, and paid annually upon the annual gains, profits, and
 689 income of every person residing in the United States, or of

690 any citizen of the United States residing abroad, whether
691 derived from any kind of property, rents, interests, divi-
692 dends, or salaries, or from any profession, trade, employment,
693 or vocation, carried on in the United States or elsewhere, or
694 from any other source whatever, a duty of five per centum
695 on the excess over six hundred dollars and not exceeding
696 five thousand dollars, and a duty of ten per centum on the
697 excess over five thousand dollars; and in ascertaining the
698 income of any person liable to an income tax, the amount of
699 income received from institutions whose officers, as required
700 by law, withhold a per centum of the dividends made by
701 such institutions and pay the same to the Commissioner of
702 Internal Revenue, or other officer authorized to receive the
703 same, shall be included; and the amount so withheld shall
704 be deducted from the tax which otherwise would be
705 assessed upon such person. And the duty herein provided
706 for shall be assessed, collected, and paid upon the gains,
707 profits, and income for the year ending the thirty-first day of
708 December next preceding the time for levying, collecting, and
709 paying said duty: *Provided*, That income derived from
710 interest upon notes, bonds, and other securities of the United
711 States shall be included in estimating incomes under this
712 section, and shall also include all premiums on gold or cou-
713 pons: *Provided further*, That only one deduction of six
714 hundred dollars shall be made from the aggregate incomes

715 of all the members of any family, composed of parents and
716 minor children, or husband and wife: *And provided fur-*
717 *ther*, That net profits realized by sales of real estate pur-
718 chased since January first, eighteen hundred and sixty-four,
719 shall be chargeable as income, and losses on sales of real
720 estate purchased since January first, eighteen hundred and
721 sixty-four, and sold within the year for which income is esti-
722 mated, shall be deducted from the income of such year."

723 That section one hundred and seventeen be amended
724 by striking out all after the enacting clause, and inserting
725 in lieu thereof the following: "That in estimating the
726 annual gains, profits, and income of any person, all national,
727 State, county, and municipal taxes paid within the year
728 shall be deducted from the gains, profits, or income of the
729 person who has actually paid the same, whether owner,
730 tenant, or mortgagor; also the salary or pay received for
731 services in the civil, military, naval, or other service of the
732 United States, including senators, representatives, and dele-
733 gates in Congress, above the rate of six hundred dollars
734 per annum; also the amount paid by any person for the
735 rent of the homestead used or occupied by himself or
736 his family, and the rental value of any homestead used or
737 occupied by any person or by his family, in his own right
738 or in the right of his wife, shall not be included and as-
739 sessed as part of the income of such person. In estima-
740 ting the annual gains, profits, or income of any person

741 the interest received or accrued upon all notes, bonds,
742 and mortgages, or other forms of indebtedness bearing in-
743 terest, whether paid or not, if good and collectable, less
744 the rates of interest paid by or due from such person, shall
745 be included and assessed as part of the income of such per-
746 son for each year; and also all income or gains derived
747 from the purchase and sale of stocks or other property,
748 real or personal, and of live stock, and the amount of live
749 stock, sugar, wool, butter, cheese, pork, beef, mutton, or
750 other meats, hay and grain, or other vegetable or other pro-
751 ductions, being the growth or produce of the estate of such
752 person sold, not including any part thereof unsold or on
753 hand during the year next preceding the thirty-first of De-
754 cember, until the same shall be sold, shall be included and
755 assessed as part of the income of such person for each year,
756 and the gains and profits of all companies, whether incor-
757 porated or partnership, shall be included in estimating the
758 annual gains, profits, or income of any person entitled to
759 the same, whether divided or otherwise. In estimating de-
760 ductions from income, as aforesaid, when any person rents
761 buildings, lands, or other property, or hires labor to carry on
762 land, or to conduct any other business from which such in-
763 come is actually derived, or pays interest upon any actual
764 incumbrance thereon, the amount actually paid for such rent,
765 labor, or interest, shall be deducted; and also the amount
766 paid out for usual or ordinary repairs, not exceeding the

767 average paid out for such purposes for the preceding five
768 years, shall be deducted, but no deduction shall be made for
769 any amount paid out for new buildings, permanent improve-
770 ments, or betterments, made to increase the value of any
771 property or estate: *Provided*, That in cases where the salary
772 or other compensation paid to any person in the employment
773 or service of the United States shall not exceed the rate of
774 six hundred dollars per annum, or shall be by fees, or uncer-
775 tain or irregular in the amount or in the time during which
776 the same shall have accrued or been earned, such salary or
777 other compensation shall be included in estimating the
778 annual gains, profits, or income of the person to whom the
779 same shall have been paid, in such manner as the Commis-
780 sioner of Internal Revenue, under the direction of the Sec-
781 retary of the Treasury may prescribe."

782 That section one hundred and eighteen be amended
783 by striking out all after the enacting clause, and inserting in
784 lieu thereof the words, "That it shall be the duty of all per-
785 sons of lawful age to make and render a list or return, in
786 such form and manner as may be prescribed by the Com-
787 missioner of Internal Revenue, to the assistant assessor of
788 the district in which they reside, of the amount of their in-
789 come, gains, and profits, as aforesaid; and all guardians and
790 trustees, whether as executors, administrators, or in any other
791 fiduciary capacity, shall make and render a list or return, as

792 aforesaid, to the assistant assessor of the district in which
793 such guardian or trustee resides, of the amount of income,
894 gains, and profits of any minor or person for whom they act
795 as guardian or trustee; and the assistant assessor shall re-
796 quire any list or return to be verified by the oath or affirma-
797 tion of the party rendering it, and may increase the amount
798 of any list or return, if he has reason to believe that
799 the same is understated; and in case any person, guardian,
800 or trustee shall neglect or refuse to make and render such
801 list or return, or shall render a false or fraudulent list or re-
802 turn, it shall be the duty of the assessor or assistant assessor
803 to make such list, according to the best information he can
804 obtain, by the examination of such person, and his books and
805 accounts, or any other evidence, and to add twenty-five per
806 centum as a penalty to the amount of the duty due on such
807 list in all cases of wilful neglect or refusal to make and render
808 a list or return, and, in all cases of a false or fraudulent
809 list or return having been rendered, to add one hundred
810 per centum, as a penalty, to the amount of duty ascer-
811 tained to be due, the duty and the additions thereto as pen-
812 alty to be assessed and collected in the manner provided
813 for in other cases of wilful neglect or refusal to render a
814 list or return, or of rendering a false and fraudulent return:
815 *Provided*, That any party, in his or her own behalf, or as
816 guardian or trustee, shall be permitted to declare, under
H. R. 744—5

817 oath or affirmation, the form and manner of which shall be
818 prescribed by the Commissioner of Internal Revenue, that
819 he or she was not possessed of an income of six hundred
820 dollars, liable to be assessed according to the provisions of
821 this act, or may declare that he or she has been assessed
822 and paid an income duty elsewhere in the same year, under
823 authority of the United States, upon all of his or her gains
824 and profits, as provided by this act, and if the assistant as-
825 sessor shall be satisfied of the truth of the declaration, shall
826 thereupon be exempt from income duty in said district ; or
827 if the list or return of any party shall have been increased
828 by the assistant assessor, such party may exhibit his books
829 and accounts, and be permitted to prove and declare, under
830 oath or affirmation, the amount of annual income liable to
831 be assessed ; but such oaths and evidence shall not be con-
832 sidered as conclusive of the facts, and no deductions claimed
833 in such cases shall be made or allowed until approved by
834 the assistant assessor. Any person feeling aggrieved by the
835 decision of the assistant assessor in such cases may appeal
836 to the assessor of the district, and his decision thereon, un-
837 less reversed by the Commissioner of Internal Revenue,
838 shall be final, and the form, time, and manner of proceed-
839 ings shall be subject to rules and regulations to be prescribed
840 by the Commissioner of Internal Revenue.”

841 That section one hundred and nineteen be amended by

842 striking out the words "for thirty days," and, after the words
843 "for ten days after," inserting the words "notice and."

844 That section one hundred and twenty be amended by
845 striking out, at the end thereof, the word "act," and insert-
846 ing in lieu thereof the word "section."

847 That section one hundred and twenty-five be amended
848 by striking therefrom the word "and," following the word
849 "custody," and inserting in lieu thereof the word "any."

850 That section one hundred and thirty-three be amended
851 by adding, at the end thereof, the following words: "*Pro-*
852 *vided*, That no duty shall be levied in respect of any suc-
853 cession vesting before or subsequent to the passage of this
854 act, where the successor shall be the husband or wife of the
855 predecessor."

856 That section one hundred and thirty-five be amended
857 by striking therefrom the word "extension," and inserting
858 in lieu thereof the word "extinction."

859 That section one hundred and forty-nine be amended
860 by striking out the word "assment," and inserting in lieu
861 thereof the word "assessment."

862 That section one hundred and fifty-eight be amended
863 by striking out all after the enacting clause, and inserting in
864 lieu thereof the following, to wit: "That any person or per-
865 sons who shall make, sign, or issue, or who shall cause to
866 be made, signed, or issued, any instrument, document, or

867 paper of any kind or description whatsoever, or shall accept,
868 negotiate, or pay, or cause to be accepted, negotiated, or paid,
869 any bill of exchange, draft, or order, or promissory note, for
870 the payment of money, without the same being duly stamped
871 or having thereupon an adhesive stamp for denoting the duty
872 chargeable thereon, with intent to evade the provisions of this
873 act, shall for every such offence forfeit the sum of fifty
874 dollars, and such instrument, document, or paper, bill, draft,
875 order, or note shall be deemed invalid and of no effect: *Pro-*
876 *vided*, That the title of a purchaser of land, by deed duly
877 stamped, shall not be defeated or affected by the want of a
878 proper stamp on any deed conveying said land by any person
879 from, through, or under whom his grantor claims or holds
880 title: *And provided further*, That hereafter in all cases
881 where the party has not affixed to any instrument required
882 by the one hundred and fifty-first section of the act of June
883 thirtieth, eighteen hundred and sixty-four, or the schedule
884 marked B thereunto annexed, the stamp thereby required to
885 be thereunto affixed, at the time of making or issuing the
886 said instrument, and he or they or any party having an in-
887 terest therein shall be subsequently desirous of affixing such
888 stamp to said instrument, he or they shall appear before the
889 collector of the revenue of the proper district, who shall,
890 upon the payment of the price of the proper stamp required
891 by law, and of a penalty of fifty dollars, and, where the

892 whole amount of the duty denoted by the stamp required
893 shall exceed the sum of fifty dollars, on payment also of in-
894 terest at the rate of six per centum on said duty from the
895 day on which such stamp ought to have been affixed, affix
896 the proper stamp to such instrument and note upon the
897 margin of said instrument the date of his so doing, and the
898 fact that such penalty has been paid, and such instrument
899 shall thereupon be deemed and held to be as valid to all in-
900 tents and purposes as if stamped when made or issued: *And*
901 *provided further*, That where it shall appear to said collector
902 upon oath or otherwise to his satisfaction that any such in-
903 strument has not been duly stamped at the time of making
904 or issuing the same by reason of accident, mistake, inadvert-
905 ence, or urgent necessity, and without any wilful design to
906 defraud the United States of the stamp duty, or to evade or
907 delay the payment thereof, then and in such case, if such
908 instrument shall within twelve calendar months after the
909 making or issuing thereof be brought to the said collector of
910 revenue to be stamped and the stamp duty chargeable thereon
911 shall be paid, it shall be lawful for the said collector to remit
912 the penalty aforesaid and to cause such instrument to be
913 duly stamped."

914 That section one hundred and sixty be amended by insert-
915 ing before the word "injury" the word "accidental," and by
916 striking out the words "while travelling;" also by striking

917 out after the words "nor on certificates" the word "or,"
918 and inserting in lieu thereof the word "of;" and by striking
919 out the words "other articles," and inserting in lieu thereof
920 the word "hay."

921 That section one hundred and sixty-five be amended by
922 striking out in the proviso the words "act contained," and
923 inserting in lieu thereof the word "section."

924 That section one hundred and sixty-seven be amended
925 by striking out the word "or" where it occurs the second
926 time, and inserting after the word "sell" the words "expose
927 for sale."

928 That section one hundred and sixty-eight be amended
929 by striking out the words "lucifer or friction matches and
930 cigar lights or wax tapers."

931 That section one hundred and sixty-nine be amended
932 by inserting after the words "who shall offer," the words "or
933 expose;" and by inserting after the words "so offered," the
934 words "or exposed;" and by inserting in the proviso, after
935 the words "imported articles," the words "except lucifer or
936 friction matches, cigar lights, and wax tapers."

937 That "Schedule B," preceding section one hundred and
938 seventy-one, in the paragraphs relating to "Bill of Exchange,
939 (inland,)" be amended by striking out all of said paragraphs,
940 and inserting in lieu thereof the following:

941 "Bill of exchange, (inland,) draft, or order for the pay-

942 ment of any sum of money, otherwise than at sight or on
 943 demand, for every hundred dollars, or fractional part thereof,
 944 five (5) cents.

945 “Loan of money.—Any loan of money, or any advance
 946 of money on security, whether represented by note, certificate,
 947 check, receipt, or other evidence, not otherwise provided for,
 248 and not including mortgages, if on demand, for every hun-
 949 dred dollars, or fractional part thereof, two (2) cents.

950 “If to be paid at a time designated, for every hundred
 951 dollars, or fractional part thereof, five (5) cents: *Provided,*
 952 That any note or other evidence of debt, payable on demand,
 953 shall be void after thirty days from date, unless it has been
 954 protested within that time, or shall have been stamped with
 955 duty within that time, at the rate of five cents for every
 956 hundred dollars or fractional part thereof; and any pawn-
 957 broker’s certificate for an amount of loan less than five dol-
 958 lars shall not require to be stamped;” and in paragraph
 959 marked “receipts,” by inserting, after the word “property,”
 960 the words “except receipts issued by any persons, firm, or
 961 companies doing business as an express or express company
 962 on the delivery of any property for transportation;” and that
 963 “Schedule C,” preceding section one hundred and seventy-
 964 one, be amended in all the paragraphs concerning “playing
 965 cards” by striking out, wherever it occurs, the word “retail.”

966 That “Schedule B,” preceding section one hundred and

967 seventy-one, be further amended by striking out the word
 968 "lease" in the proviso in the clause taxing "mortgages,"
 969 . and so forth; and also by adding to said proviso the follow-
 970 ing: "*And provided further, That upon each and every*
 971 assignment of any lease a stamp duty shall be required and
 972 paid equal to that imposed on the original instrument, in-
 973 creased by a stamp duty on the consideration or value of
 974 the assignment equal to that imposed upon the conveyance
 975 of land for similar consideration or value."

976 That section one hundred and seventy-one be amended
 977 by inserting before the words "refined coal oil," the words
 978 "crude petroleum or rock oil;" and after the words "all de-
 979 scriptions," by inserting the words "quicksilver, lucifer or
 980 friction matches, cigar lights, and wax tapers."

981 That section one hundred and seventy-nine be amended
 982 by striking therefrom the words "if a collector or deputy
 983 collector," and by adding at the end of the words "use of
 984 the United States," the words "and where any penalty is
 985 paid without suit, or before judgment, and a moiety of the
 986 same is claimed by any person as informer, the Secretary of
 987 the Treasury, on application to him, under such regulations
 988 as he shall prescribe, shall determine whether any claimant
 989 is entitled to such moiety, and to whom the same shall be
 990 paid."

1 SEC. 2. *And be it further enacted, That from and after*

2 the passage of this act the proviso to section one hundred
3 and sixty-nine of the act to which this act is an amendment
4 shall not be held to apply to lucifer matches, friction matches,
5 or other articles made in part of wood and used for like pur-
6 poses, nor to cigar lights and wax tapers; and this section
7 shall take effect from and after the passage of this act, any-
8 thing hereinafter to the contrary notwithstanding.

1 SEC. 3. *And be it further enacted*, That from and after
2 the first day of April, eighteen hundred and sixty-five, there
3 shall be levied, collected, and paid, in lieu of the duty now
4 provided by law, on all cotton upon which no duty has been
5 levied, collected, or paid, and which is not exempted by law,
6 a duty of six cents per pound until the first day of July,
7 eighteen hundred and sixty-six, and on and after that
8 date a duty of five cents per pound, which shall be and
9 remain a lien thereon until said duty shall have been paid,
10 in the possession of any person or persons whomsoever;
11 and the allowance or drawback which shall hereafter be
12 allowed upon articles on which any internal duties or tax
13 shall have been paid, manufactured exclusively of cotton,
14 shall be at the same rate per pound on such articles so manu-
15 factured, when exported, as shall be proven, to the satisfac-
16 tion of the Secretary of the Treasury, under such regulations
17 as he may prescribe, to have been actually paid per pound
18 on the cotton from which said articles are manufactured.

1 SEC. 4. *And be it further enacted,* That in addition to
 2 the duties imposed in section ninety-four of the act to which
 3 this is an amendment, as hereinbefore amended, there shall
 4 be levied, collected, and paid upon the goods, wares, and
 5 merchandise therein mentioned, except as hereinafter other-
 6 wise provided, an increase of one-fifth or twenty per centum
 7 of the duties or rates of duty now provided in said sec-
 8 tion, whether ad valorem or specific: *Provided,* That the
 9 additional duties or rates of duty herein mentioned shall not
 10 apply to coal, illuminating oil, refined, and naphtha, benzine
 11 and benzole, paper of all descriptions, printed books, maga-
 12 zines, pamphlets, reviews, and similar publications, cotton,
 13 manufactured tobacco, snuff, cigars, cigarettes, and cheroots.

1 SEC. 5. *And be it further enacted,* That every national
 2 banking association, State bank, or State banking association,
 3 shall pay a tax of ten per centum on the amount of notes
 4 of any State bank or State banking association, paid out by
 5 them after the first day of January, eighteen hundred and
 6 sixty-six.

1 SEC. 6. *And be it further enacted,* That there shall be
 2 levied, collected, and paid on all crude petroleum or rock oil
 3 that may be produced and sold, or removed for consumption
 4 or sale, a duty of six cents on each and every gallon; and all
 5 petroleum or rock oil that may be in possession of the pro-
 6 ducers at the place of production on the day when this act takes

7 effect, shall be held and treated as if produced on that day; and
8 the said duty shall be paid by the owner, agent, or superintend-
9 ent of the well from which the petroleum or rock oil has been
10 produced within five days after the time of rendering the ac-
11 count required to be rendered by law of petroleum or rock oil
12 so chargeable with duty; and the said duty shall be a lien upon
13 the same and on the well producing the same, with the build-
14 ings, fixtures, vessels, machinery and tools, and on the lot or
15 tract of land where the same may be, until the said duty shall
16 be paid; and the person paying such duty, if other than the
17 actual owner of said petroleum, shall have a lien on such petro-
18 leum for the repayment of the duties so advanced by him :
19 *Provided*, That any person who shall produce petroleum or
20 rock oil, and use or refine the same without having paid the
21 duty as aforesaid, shall, in addition to all other penalties and
22 forfeitures, be liable to pay double the amount of duties as
23 aforesaid thereon.

1 SEC. 7. *And be it further enacted*, That every person
2 who shall be the owner of any well producing petroleum or
3 rock oil, or who shall have such well under his superinten-
4 dence, either as agent for the owner or on his own account, and
5 every person who shall use any well as aforesaid, either as
6 owner, agent, or otherwise, shall, from day to day, make
7 true and exact entry, or cause to be entered in a book to
8 be kept for that purpose the number of gallons of crude

9 petroleum or rock oil produced, and also the number of
10 gallons removed for storage, or for sale, or for consumption ;
11 which book shall be open at all times when required for
12 the inspection of the assessor, assistant assessor, collector,
13 deputy collector or inspector, who may take any memorandums
14 or transcript thereof ; and on the first, eleventh, and twenty-
15 first days of each and every month, or within five days there-
16 after, the owner, agent, or superintendent shall render to the
17 assessor of the district an account in duplicate of the number
18 of gallons of petroleum or rock oil produced, and also of the
19 number of gallons sold, and of the number of gallons re-
20 moved for consumption or sale or storage, not before
21 accounted for.

1 SEC. 8. *And be it further enacted,* That all petroleum
2 or rock oil, before the same is used or removed for any pur-
3 pose, shall be inspected and gauged by some inspector ap-
4 pointed for the performance of such duties, who shall mark
5 upon the cask, tank, or other vessel, containing such petro-
6 leum or rock oil, in a manner to be prescribed by the Com-
7 missioner of Internal Revenue, the quantity of the contents
8 of such cask, tank, or vessel, with the date of inspection and
9 the name of the inspector, and shall make a return of all
10 petroleum or rock oil so inspected, with the name of the pro-
11 ducer, to the collector, and a duplicate thereof to the assessor
12 of the district. And any person who shall attempt fraudulently

13 to evade the payment of the duty upon any petroleum or
14 rock oil by changing in any manner the mark upon any such
15 cask, tank, or vessel, shall forfeit the sum of one hundred
16 dollars for each cask, tank, or vessel so altered or changed, to
17 be recovered in the manner provided for the recovery of pen-
18 alties imposed by the act to which this act is an amendment;
19 and any inspector or other person who shall knowingly put
20 upon any such cask, tank, or vessel any false or fraudulent
21 mark shall be liable to the same penalty hereinbefore provided
22 for each cask, tank, or vessel so fraudulently marked; and
23 any person who shall purchase or sell any empty cask, tank,
24 or vessel with the inspection marks thereon, or who shall use
25 the same without removing the inspection marks therefrom,
26 for the purpose of selling any other petroleum or rock oil than
27 that so inspected, shall be subject to a like penalty for each
28 cask, tank, or vessel so purchased, sold, or used.

1 SEC. 9. *And be it further enacted*, That wherever, under
2 the proviso to section one hundred and three, the addition to
3 any fares shall amount to a sum involving the fraction of one
4 cent, any person or company liable to the duty of two and
5 one-half per centum, as in said section provided, shall be
6 authorized to add to such fare one cent in lieu of such fraction.

1 SEC. 10. *And be it further enacted*, That lucifer or fric-
2 tion matches, and cigar lights and wax tapers, may be trans-
3 ferred, without payment of duty, directly from the place of

4 manufacture to a bonded warehouse established in conformity
5 with law and treasury regulations; and upon the execution of
6 such transportation bonds, or other security as the Secretary
7 of the Treasury may prescribe, said bonds to be taken by
8 the collector in the district from which such removal is made,
9 and may be withdrawn therefrom for consumption after affix-
10 ing the stamps thereto, as provided by the act to which this
11 act is an amendment, or may be removed therefrom for ex-
12 port to a foreign country without payment of duty or affixing
13 stamps thereto, in conformity with the provisions of the act
14 aforesaid, relating to the removal of distilled spirits, all the
15 rules and regulations and conditions of which, as far as appli-
16 cable, shall apply to lucifer or friction matches, cigar lights,
17 and wax tapers in bonded warehouse. And no drawback
18 shall in any case be allowed upon any lucifer or friction
19 matches, cigar lights, or wax tapers upon which any excise
20 duty has been paid, or stamps affixed, either before or after
21 they have been placed in bonded warehouse.

1 SEC. 11. *And be it further enacted,* That any person
2 required by law to be licensed as a manufacturer of tobacco,
3 snuff, or cigars, before said license is issued, shall give a bond
4 to the United States in such sum as shall be required by the
5 collector, and with one or more sureties to be approved by
6 the collector, conditioned that he will comply with all the
7 requirements of law in regard to any persons, firms, compa-

8 nies, or corporations engaged in the manufacture of tobacco,
9 snuff, or cigars; that he will not manufacture nor employ
10 others to manufacture tobacco, snuff, or cigars without first
11 obtaining the requisite permit for such manufacture; that he
12 will not engage in any attempt by himself or by collusion
13 with others to defraud the government of any duty or tax on
14 any manufacture of tobacco, snuff, or cigars; that he will
15 render truly and correctly all the returns, statements, and in-
16 ventories prescribed for manufacturers of tobacco, snuff, and
17 cigars, and will pay to the collector of the district all the duty
18 or taxes which may or should be assessed and due on any
19 tobacco, snuff, or cigars, so manufactured, and that he will not
20 knowingly sell, purchase, or receive for sale any such tobacco,
21 snuff, or cigars which has not been inspected, branded, or
22 stamped, as required by law, or upon which the tax has not
23 been paid.

1 SEC. 12. *And be it further enacted,* That all persons
2 and every person who shall engage or be concerned in the
3 business of a lottery dealer without having first obtained a
4 license so to do, under such rules and regulations as shall be
5 prescribed by the Secretary of the Treasury, shall forfeit
6 and pay a penalty of one thousand dollars, to be assessed by
7 the assessor of the proper district and collected as assessed taxes
8 are collected, subject, nevertheless, to the provisions of this act
9 relating to erroneous assessments, and shall, on conviction by

10 any court of jurisdiction, suffer imprisonment for a period not
11 exceeding a year, at the discretion of the court. And it shall be
12 the duty of all managers and proprietors, and their agents, to
13 keep, or cause to be kept, just and true books of account
14 wherein all their transactions shall be plainly and legibly
15 set forth, which books of account shall at all reasonable
16 times and hours be subject to the inspection of the assessor,
17 assistant assessor, revenue agent, and inspector of the
18 proper district; and any manager, proprietor, agent, or
19 vender under this act, who shall refuse or prohibit such
20 inspection of his or their books, as aforesaid, shall pay a
21 penalty of one thousand dollars or suffer imprisonment for a
22 term not exceeding one year for every such offence.

1 SEC. 13. *And be it further enacted,* That the capital
2 of any State bank or banking association which has or shall
3 cease to exist, or which has or shall be converted into a
4 national bank, was intended to be and shall be assumed to be,
5 for all the purposes of the act to which this is an amendment,
6 the capital as it existed immediately before such bank ceased
7 to exist or was converted as aforesaid.

1 SEC. 14. *And be it further enacted,* That in any port
2 of the United States in which there is more than one col-
3 lector of internal revenue, the Secretary of the Treasury shall
4 designate one of said collectors to have charge of all matters
5 relating to the exportation of articles subject to duty under

6 the laws to provide internal revenue; and at such ports as
7 the Secretary of the Treasury may deem necessary there shall
8 be an officer appointed by him to superintend all matters of
9 exportation and drawback, under the direction of the collector,
10 whose compensation therefor shall be prescribed by the Sec-
11 retary of the Treasury, not exceeding, however, in any case,
12 an annual rate of two thousand dollars, which, together with
13 the office expenses of such superintendence, shall not be in-
14 cluded in the maximum of the aggregate expenses of the
15 office of the said collector. And all books, papers, and docu-
16 ments in the bureau of drawback in the different ports, relating
17 to the drawback of duties paid under the internal revenue
18 laws, shall be delivered to said collector of internal revenue.

1 SEC. 15. *And be it further enacted,* That all provisions
2 of any former act inconsistent with the provisions of this act
3 are hereby repealed: *Provided, however,* That no duty im-
4 posed by any previous act, which has become due or of which
5 return has been or ought to be made, shall be remitted or released
6 by this act, but the same shall be collected and paid, and all
7 fines and penalties heretofore incurred shall be enforced and
8 collected, and all offences heretofore committed shall be pun-
9 ished as if this act had not been passed; and the Commissioner
10 of Internal Revenue, under the direction of the Secretary of
11 the Treasury, is authorized to make all necessary regulations
12 and to prescribe all necessary forms and proceedings for the

13 collection of such taxes and the enforcement of such fines
14 and penalties for the execution of the provisions of this act.

1 SEC. 16. *And be it further enacted,* That the privilege
2 of purchasing supplies of goods imported from foreign coun-
3 tries for the use of the United States, duty free, which now
4 does or hereafter shall exist by provision of law, shall be
5 extended, under such regulations as the Secretary of the
6 Treasury may prescribe, to all articles of domestic production
7 which are subject to tax by the provisions of this act.

1 SEC. 17. *And be it further enacted,* That this act shall
2 be in force and effect on and after the first day of April, in
3 the year eighteen hundred and sixty-five.

Passed the House of Representatives February 18, 1865.

Attest:

EDWARD McPHERSON, *Clerk.*

By CLINTON LLOYD, *Chief Clerk.*